

Chapter 3

Eligibility and Enrollment

ELIGIBILITY REQUIREMENTS FOR THE JUDGES' RETIREMENT SYSTEM

You are responsible for determining the membership status of your employees and informing our office, in a timely manner, when a new judge is appointed. The agency will be held liable for any loss to employees if deductions are not made.

EMPLOYEES WHO MUST BE MEMBERS:

Supreme, District, Juvenile, Worker's Compensation, County Court or Court of Appeal Judges are required to be a member of the Judges' Retirement System beginning with the first day of service as a judge.

Clerk Magistrates (formerly Associate County Judges) are included in the plan if they were appointed between January 4, 1973 and August 26, 1983. Clerk Magistrates who were hired after August 1983 are members of the State Employees' Retirement Plan.

Judge shall mean a judge provided for in sections 24-701 to 24-741.

ENROLLMENT PROCEDURES

Contributions for employees eligible for retirement should commence on their first day of service as a judge. Deductions need to begin even though a Membership Registration may not have been filed.

PAYROLL WITHHOLDING

As of January 1, 1985, employee contributions to retirement are tax deferred. These contributions are not subject to federal or state income tax until the retirement account is withdrawn or the member retires. This does not affect Social Security withholding. Following is an example of how to calculate withholding:

Employee's gross salary per month	\$ 1,000.00
Employee's contributions to retirement at 6% (.6 x 1,000.00)	60.00

Computation of Federal & State income tax:

Employee's gross salary per month	\$ 1,000.00
Less employee's contribution to retirement	60.00
Monthly salary subject to Federal & State income tax	\$ 940.00

CONTRIBUTION RATE

A member of the Judges' Retirement System will contribute a percentage of their gross salary for a maximum of 20 years. The percentage rate for employee contributions is set by law.

The current employee contribution rate is 6% of the employee's gross salary.

Fees, as prescribed by law, are remitted by district and county courts to assist in the funding of retirement benefits. See Nebr. Rev. Stat. 24-703(3).

MEMBERSHIP REGISTRATION

NEW MEMBERS

Employees, who have never before been a member of this system and are now eligible, must file a Membership Registration with this office. The Retirement Office will provide the Membership Registration form to the member. See instructions for completing this form.

The member will receive a retirement number, which is permanent, even if the member ceases employment and later returns to employment with the Nebraska Judicial System.

An information booklet will be mailed to each new employee. You may also request a supply of these booklets.

PREVIOUS MEMBERS

Employees who previously were members but ceased employment and received a refund or who had retired and were receiving retirement benefits must, upon reemployment, complete a new Membership Registration and update their beneficiary designation. They will retain their original retirement number.

Retired members who become reemployed must notify this office, in writing, in advance of being reemployed. See section on Retirement Benefits.

INSTRUCTIONS FOR COMPLETING MEMBERSHIP REGISTRATION FORM

The Membership Registration form sent to this office must be the original form. Photocopies will not be accepted.

The form must be completed in blue or black ink or typewritten as it will be microfilmed and kept permanently.

The form must be signed in the presence of a disinterested Notary Public. The notary must then complete the bottom portion of the form.

In the event of the death without a named beneficiary, the account is payable to the estate. If the member wishes their beneficiary to be their estate, the estate with the name and address of the personal representative should be listed.

If an employee who is qualified for membership fails or refuses to file a Membership Registration properly identifying the member and their beneficiary, they will not be eligible for retirement benefits or a refund until such form is received in the Retirement Office.

MEMBERSHIP REGISTRATION FORM